THINGS TO CONSIDER BEFORE BRINGING IN YOUR TAX DOCUMENTS:

By following these guidelines, you will add to the efficiency of YOUR tax preparation process.

- Check your last year's tax return's original documents against this year's tax forms to see if you have all of the necessary forms. Typically, people have the same tax forms from year to year. When you drop off your tax documents, we do just this, to see if you are missing anything. This is especially helpful for those individuals that have multiple brokerage/retirement accounts.

- If you are missing documents, your tax prep will go into a "Hold" status. By making sure you have everything BEFORE you drop off, you will ensure that you get into the system immediately, without a delay, due to us awaiting additional information.

- **HAVE ALL OF YOUR TAX DOCUMENTS OUT OF THEIR ENVELOPES & PERFORATED MAILERS BEFORE BRINGING THEM INTO US.**
  This is a VERY time-consuming step for us. We cannot stress this enough.

- Keep like forms together. This will not only help you see what you have, but it will help us when we are preparing your file. (W-2's, 1099's, Mortgage, Student Loan, etc.)

- Please place your documents in a disposable/paper envelope or paper clip when dropping off, as these will be shredded once we process your documents. Do not leave over-sized plastic binders or folders (or any other folders or envelopes that you want to keep) with us, as we cannot guarantee they will be returned to you.

- **DO NOT BRING US YOUR RECEIPTS**. We do not need your Doctor, Pharmacy, Dental, Hospital, etc. receipts. We only need the totals for each category you have. You can simply write these totals on a sheet of paper and include it with your tax forms. The same is true for Charitable Donations. Separate donations into "cash" and "non-cash" totals. *If you have donated to an Indiana College/University please provide those receipts.*

  By totaling your items, you will ensure that your tax return will not be delayed due to calculation of your receipt totals, as well as avoiding additional charges.

- Some items are NO LONGER deductible: Union Dues, Continuing Education Expenses, Work Clothing/Shoes, Tools

- If you have bought or sold a house, we only need the Settlement Statement (also called a Closing Statement). It is typically legal sized paper(s) with all the final $$ amounts listed by line item. We do not need the entire packet the title company gives out at closing.

- We do not need a copy of your prior year's tax return, UNLESS you are a NEW CLIENT. If you are a returning client, we already have your prior year's tax returns on file.

Finally, a new tax questionnaire is REQUIRED EVERY YEAR by our insurance company. Our questionnaire is available on our website, www.machniccpa.com.

MARK MACHNIC CPA

Thank you for choosing Mark R Machnic CPA to assist you with your tax preparation. This letter confirms the terms of our engagement and outlines the nature and extent of the service we will provide.

We will prepare your federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit.

A questionnaire and itemized deduction worksheet is provided to help you collect the data required for your return. The questionnaire and worksheet will also help you avoid overlooking important information. By using it, you will facilitate the efficient preparation of your returns and help minimize the cost of our services.

Failure to complete the questionnaire may result in additional fees.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will, of course, inform you of any material errors, fraud, or other illegal acts we discover.

You agree that in the event your return cannot be completed by the due date, it may become necessary for us to apply to extend the due date. Extensions are required when we do not receive information from you needed to prepare a return on a timely basis. Additionally, extensions may affect your liability for penalties and interest of compliance with government deadlines, and that we have no responsibility in that regard. Late payment penalties, underpayment penalties and interest charges accrue on any income tax that remains unpaid as of the original due date of your income tax returns.

The law imposes penalties when taxpayers underestimate their tax liability. If you have concerns about these penalties, please let us know.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee will be based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due before tax returns are filed and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within (30) days.

We will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents, canceled checks, etc., as these items may later be needed to prove accuracy and completeness of a return. We will retain copies of your records and our paperwork for your engagement for four years, after which these documents will be destroyed.

Our engagement to prepare your tax returns will conclude with the delivery of the completed returns to you (if paper filing), or your signature and our subsequent submittal of your tax return (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them.

This engagement does not cover any future tax notices, that may arise, associated with the tax return. Additional fees will apply for tax notice assistance.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work please sign this letter in the space indicated.

We appreciate your confidence in us. Please call (219) 595-5290 if you have any questions.

Sincerely,

Mark R. Machnic

Mark R Machnic, CPA
8411 Kennedy Avenue
Highland, IN 46322
219-595-5290
mark@machniccpa.com

EFFECTIVE ON OR AFTER MARCH 1st :
If you are dropping off tax documents an extension may need to be filed to complete the return. An extension is an extension of time to file not to pay. If you think you may owe, a payment should be made with the extension to reduce any penalties.

PLEASE SELECT HOW YOU WOULD LIKE TO RECEIVE YOUR TAX RETURN:		
PAPER COPY that we print out	**EMAILED COPY TO** (please circle): that you print out **TAXPAYER** **SPOUSE**	**PORTAL ACCESS COPY** that you print out

Taxpayer: _____
Signature Date

Spouse: _____
Signature Date

*PLEASE ANSWER ALL ITEMS *IF NOT APPLICABLE, INDICATE BY MARKING THE BOX **NA** *INDICATE YOUR PREFFERED METHOD OF COMMUNICATION (CELL, TEXT, EMAIL) BY CIRCLING BELOW.

TAXPAYER NAME (First, Middle Initial, Last)	SPOUSE NAME (First, Middle Initial, Last)
SOCIAL SECURITY # DATE OF BIRTH	SOCIAL SECURITY # DATE OF BIRTH
CELL PHONE HOME PHONE	CELL PHONE
CAN YOU RECEIVE TEXT MESSAGES?	CAN YOU RECEIVE TEXT MESSAGES?
EMAIL ADDRESS	EMAIL ADDRESS

STREET ADDRESS CITY, STATE ZIP
ARE YOU (circle one): NEW CLIENT RETURNING CLIENT REFERRED BY:_____
****NEW CLIENTS PLEASE PROVIDE PREVIOUS YEAR'S TAX RETURN****

DO YOU (circle one) OWN HOME RENT HOME
IF RENT: TOTAL RENT PAID IN 2022 $_____ NUMBER OF MONTHS RENTED _____
LANDLORD'S NAME & ADDRESS:

DESIRED FILING STATUS:	SINGLE	HEAD OF HOUSEHOLD *	MARRIED FILING JOINT	MARRIED FILING SEPARATE

***IF HEAD OF HOUSEHOLD:** ☐ NEVER MARRIED ☐ DIVORCED ☐ WIDOW/WIDOWER

DEPENDENT NAME	SOCIAL SECURITY #	DOB	MONTHS IN HOME IN 2022	RELATIONSHIP

DID ANY DEPENDENTS LISTED ABOVE **CLAIM THEMSELVES ON A SEPARATE TAX RETURN? YES NO
DID ANY DEPENDENTS LISTED ABOVE ATTEND A **PRIVATE SCHOOL? YES NO

IF YOU RECEIVE A REFUND, WOULD YOU LIKE DIRECT DEPOSIT? YES NO IF YOU RECEIVE A REFUND, WOULD YOU LIKE YOUR REFUND APPLIED TO FOLLOWING TAX YEAR? YES NO

BANK NAME	ROUTING NUMBER	ACCOUNT NUMBER	CHECKING or SAVINGS

PERSONAL INFORMATION:

Yes	No	
☐	☐	Are you and your spouse both U. S. citizens?
☐	☐	Are you ___ or your spouse___ legally blind? (If yes, indicate which one with a check mark)
☐	☐	Did your marital status change during the year?
		If Yes, explain:_____
☐	☐	Can you or your spouse be claimed as a dependent by someone else?
☐	☐	Did your address change during the year?
		If Yes, new address: _____
		Date you moved: _____
☐	☐	**Did you pay or receive alimony during the year? If Yes, please explain**_____

DEPENDENT INFORMATION:

Yes	No	
☐	☐	Did you have any changes in dependents this year?
		If **Yes**, explain: _____
☐	☐	Can another person qualify to claim the dependent child/children?
		****A $50 FEE WILL BE CHARGED FOR ALL TAX RETURNS THAT HAVE TO BE AMENDED****
☐	☐	Did you have any childcare expenses during the year?
		If Yes, provide PROVIDER name, address, federal identification number and total amount paid.
		_____

HEALTH CARE INFORMATION:

Yes	No	
☐	☐	Did any members of your household have healthcare coverage through the Marketplace?
		If Yes, provide form 1095-A.
☐	☐	Did you make any contributions to an HSA account, other than through your employer?
		If Yes, provide form 5498-SA.

INCOME:

Did you receive any of the following?

Yes	No	
☐	☐	Wages or Salaries. **If Yes, provide form W-2**
☐	☐	Interest Income. **If Yes, provide form 1099-INT**
☐	☐	Dividend Income. **If Yes, provide form 1099-DIV or Brokerage Consolidated 1099 Statement**
☐	☐	IRA, Pension or Annuities. **If Yes, provide form 1099-R**
☐	☐	Social Security or Railroad Benefits. **If Yes, provide form SSA-1099 or RRB-1099**
☐	☐	NON-IRA Stock Sales. **If Yes, provide form 1099-B or Brokerage Consolidated 1099 Statement**
☐	☐	Self-Employment Income. **If Yes, provide form 1099-NEC, 1099-Misc or 1099-K and/or Record of Income & Expenses**
☐	☐	Rental Income. **If Yes, provide form 1099-Misc and/or Record of Income & Expenses**
☐	☐	S Corp Partnership or Trust Income. **If Yes, provide form K-1**
☐	☐	Unemployment Compensation. **If Yes, provide form 1099-G**
☐	☐	Sale of Home or Business. **If Yes, provide Closing/Settlement Statement**
☐	☐	Gambling Income and or sports betting. **If Yes, provide form W2-G (available on your online Account). Gambling Losses (if you had winnings) $_____**
☐	☐	At any time during 2022, did you receive (as a reward, award, or payment) or sell, exchange, gift or otherwise dispose of a digital asset (Crypto) or any financial interest in a digital asset?
☐	☐	Any foreign bank accounts or income? **If Yes, please explain:** _____
☐	☐	Other income (e.g., lottery, prizes, awards, jury duty, tip income) not mentioned above? **If Yes, please explain.**_____

ADJUSTMENTS TO INCOME:

Did you have any of the following:

Yes	No	
☐	☐	Student Loan Interest. **If Yes, provide form 1098-E**
☐	☐	IRA Contributions (other than through employer). **If Yes, provide form 5498**
☐	☐	Did you have any Educator (teacher) Expenses? **If Yes, provide total $**_____

☐ ☐ Did you replace a water heater, furnace, AC or windows? **If Yes, please provide details**

☐ ☐ Did you have a credit card, student loan or mortgage debt canceled/forgiven? **If YES, please provide Form 1099-C or Form 1099-A.**

ITEMIZED DEDUCTIONS: PLEASE PROVIDE TOTALS ONLY. WE DO NOT NEED RECEIPTS.
JOB RELATED ITEMS ARE NO LONGER DEDUCTIBLE (work clothes/shoes, union dues, tools, continuing ed)

Medical Expenses must exceed 7.5% of your adjusted gross income.

Did you have any of the following?

Yes No

☐ ☐ Out Of Pocket Health Insurance Premiums Paid.

If Yes, provide the total $_____

☐ ☐ Out Of Pocket Prescriptions, Medical, Dental, Vision Expenses. **If Yes, provide total $**_____

☐ ☐ Out Of Pocket Skilled Care/Nursing Home Facility Paid.

If Yes, provide total $_____

☐ ☐ Charitable Donations. (**NON-Cash Donations over $500, must provide documentation or form 1098-C).**

If Yes, provide:

Cash Donation Total $_____

NON-Cash Donation Total $_____

Did you donate to an Indiana college? **If Yes, please provide date, amount and name of college.**

_____

☐ ☐ Real Estate Taxes Paid. **If Yes, provide total $**_____

☐ ☐ Excise (Personal Property) Taxes Paid. **If Yes, provide total $**_____

☐ ☐ Home Mortgage Interest Paid. **If Yes, provide form 1098**

EDUCATION INFORMATION:

Yes No

☐ ☐ Did you pay tuition expenses that were required for attending college, university or vocational school for yourself, your spouse or a dependent during the year (even if classes were attended in another year)? **If Yes, please provide 1098-T.**

☐ ☐ Have you taken Education Credits in previous years? **If Yes, provide years taken** _____

☐ ☐ Did you make a contribution to OR receive a Distribution from an Education Savings

Account or Qualified Tuition Program, such as a 529 Plan during the year?

If Yes, provide Account Number and Amount for each account _____

_____

Yes **No**

☐ ☐ Did you have any other education expenses not included on 1098-T (such as books, Computer or lab fees)? **If Yes, provide total $**_____

MISCELLANEOUS INFORMATION

Yes **No**

☐ ☐ Did you make any estimated quarterly tax payments? **If Yes, provide payment details:**

1st Quarter: Date:_____ Federal $_____ State $_____

2nd Quarter: Date:_____ Federal $_____ State $_____

3rd Quarter: Date:_____ Federal $_____ State $_____

4th Quarter: Date:_____ Federal $_____ State $_____

Effective March 1st:
If you are dropping off tax documents ON OR AFTER MARCH 1ST an extension may need to be filed to complete the return. An extension is an extension of time to file, not to pay. If you think you may owe, a payment should be made with the extension to reduce any penalties.

A fee of $20 will be charged for additional copies OR to re-print a tax return.

Taxpayer: _____
Signature Date

Spouse: _____
Signature Date